because the account then taken, up to the 19th of December, 1813, was predicated upon an assumption, that the negroes of Vachel Dorsey was indisputably worth yearly the interest of the sum at which they were appraised, over and above the expense of raising \*their increase. And if there were any inequality in the duration of them, it is now too late to rectify it, directly or indirectly. It was made from a view of the testimony then had, with notice to the defendant, both before and after it was made; and then confirmed by the Court in the absence of any objection on his part, notwithstanding such notice.

The valuation of the two negroes, Walter and Mary, said to have been returned in the inventory, and to have died some time afterwards, does not appear in this inventory or elsewhere. They are not even named in it; and all the negroes are valued together, and not separately. And the auditor is not satisfied, that if so returned, and since dead, they have not been already passed to the credit of the administrators in their final account rendered to the Orphans' Court. Of the fees and taxes, and their amount, said to have been paid by the defendant for account of his ward, or of any other payment or expenditure with which his ward's estate was chargeable, either for the whole, or in part, having been made by the defendant, and not credited him somewhere, there is no sufficient proof.

The auditor further states, that he does not see how he can aid the Court in apportioning the negro children Alfred, Cuffee, and Eliza, born since the time to which the first division related; no evidence having been taken under the commission from which the value of each might be collected, as was done before. All he can do is to report to the Court, that from the testimony in the cause, it appears, that Alfred is now about ten years of age, and that Cuffee and Eliza, are between seven and eight years old.

The defendant excepted to this report of the auditor; first, because the charges in the account for the hire of the negroes allotted to the complainant in the former suit, are extravagant: second, because no allowance ought to be made for the same, as the complainant did not comply with what was required by the decree on his part; third, because more ought to have been allowed to the defendant for the expenses, &c. for which he is allowed a credit: fourth, because he had not allowed the defendant the credits to which his proofs entitled him; fifth, because, as the complainant claims more negroes than were allowed to him in the former decree, it is competent to the defendant, in answer to said claim to prove, that he has already received more than his proportion of all the negroes; sixth, because, as complainant, agreeably to proof, received negroes to which he is not entitled, it is contrary \* to all equity that he should now be allowed for the hire of 19 those negroes; seventh, because credit is not allowed the